



राजपत्र, हिमाचल प्रदेश (असाधारण)

हिमाचल प्रदेश राज्यशासन द्वारा प्रकाशित

शिमला, शनिवार, 4 फरवरी, 1989/15 माघ, 1910

हिमाचल प्रदेश सरकार

आबकारी एवं कराधान विभाग

अधिसूचना

शिमला-2, 28 जनवरी, 1989

सं० ई०एक्स०एन०-एफ (13)-2/81-पार्ट.—हिमाचल प्रदेश के राज्यपाल, हिमाचल प्रदेश मनोरंजन शुल्क, अधिनियम, 1968 (1968 का 12) की धारा 3 की उप-धारा (2) के साथ पठित धारा 23 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए तारीख 9-12-1969 के राजपत्र, हिमाचल प्रदेश (असाधारण) में अधिसूचना संख्या 14-46/68-इ० एण्ड टी०, तारीख 25-3-1969 द्वारा अधिसूचित, हिमाचल प्रदेश एण्टरटेनमेंट ड्यूटी रूलज, 1969 में और संशोधन करने के लिए निम्नलिखित नियम बनाते हैं, अर्थात्:—

Short title.—(1) These rules may be called Himachal Pradesh Entertainments Duty (amendment) Rules, 1989.

(2) They shall come into force at once.

2. *Amendment of rule 16-A.*—For the existing rule 16-A of the Himachal Pradesh Entertainments Duty Rules, 1969, the following shall be substituted, namely:—

“6-A. *Charging of duty on video exhibition of films/pictures.*—(1) The entertainment duty on video exhibition shall be charged in lump-sum and not on the basis of tickets.

(2) The proprietor exhibiting video shows shall make an application to the Entertainment Tax Officer of the District concerned intimating the name of the proprietor and location of the licensed premises.

(3) The proprietor of the video shall furnish the security at the following rates:—

	Rs.
(i) Where monthly tax payable is more than Rs. 1600/-	5,000
(ii) Where monthly tax payable is Rs. 1600/-	3,000
(iii) Where monthly tax payable is Rs. 1200/- or less than Rs. 1600/-	2,000
(iv) Where monthly tax payable is Rs. 800/- or less than Rs. 1200/-	1,500

(4) The entertainment duty per licensed premises shall be payable monthly in advance by the proprietor at the following slab of rates:—

Licensed premises located in city/town/village, having population of	Videos with seating capacity upto 40 seats	For every additional 20 seats or part thereof
1	2	3
1. more than 15,000	Rs. 1600/- per month	Rs. 300/- per month
2. between 10,000 to 15,000	Rs. 1200/- per month	Rs. 200/- per month
3. below 10,000	Rs. 800/- per month	Rs. 150/- per month

Provided that if due to certain mechanical defects in the video apparatus or any other reasonable grounds, the proprietor is not in a position to give video exhibition in a particular month for the complete calendar month, he shall give at least a seven days' clear notice in writing of such intention to the Entertainment Tax Officer who after satisfying himself regarding the genuineness of the notice, may recommend the exemption of entertainment duty for that calendar month and the Commissioner on his recommendation may exempt such video payment of lump sum duty for such month.

(5) The proprietor will furnish the Treasury receipt to Entertainment Tax Officer in token of the payment of tax before the start of the month in advance.

आदेश द्वारा,
एस० एस० सिद्धू,
आयुक्त एवं सचिव।

[Authoritative English text of Government Notification No. EXN-F (13)-2/81-Pt., dated the 28th January, 1989 is hereby published in the Official Gazette of Himachal Pradesh, as required under clause (3) of Article 348 of the Constitution of India.]

EXCISE AND TAXATION DEPARTMENT

NOTIFICATION

Shimla-2, the 28th January, 1989

No. EXN-F (13)-2/81-Pt.—In exercise of the powers conferred by section 23 read with sub-section (2) of section 3 of the Himachal Pradesh Entertainment Duty Act, 1968 (Act No. 12 of 1968), the Governor of Himachal Pradesh is pleased to make the following rules further to amend the Himachal Pradesh Entertainment Duty Rules, 1969 notified *vide* Government Notification No. 14-46/68 F&T, dated 25-3-1969 published in the Rajpatra, Himachal Pradesh, dated 9-12-1969, namely:—

1. *Short title.*—(1) These rules may be called Himachal Pradesh Entertainment Duty (Amendment) Rules, 1989.

(2) They shall come into force at once.

2. *Amendment of rule 16-A.*—For the existing rule 16-A of the Himachal Pradesh Entertainment Duty Rules, 1969, the following shall be substituted, namely:—

“16-A. *Charging of duty on video exhibition of films/pictures.*—(1) The entertainment duty on video exhibition shall be charged in lump-sum and not on the basis of tickets.

(2) The proprietor exhibiting video shows shall make an application to the Entertainment Tax Officer of the District concerned intimating the name of the proprietor and location of the licensed premises.

(3) The proprietor of the video shall furnish the security at the following rates:—

	Rs.
(i) Where monthly tax payable is more than Rs. 1600/-	.. 5,000
(ii) Where monthly tax payable is Rs. 1600/-	.. 3,000
(iii) Where monthly tax payable is Rs. 1200/- or less than Rs. 1600/-	.. 2,000
(iv) Where monthly tax payable is Rs. 800/- or less than Rs. 1200/-	.. 1,500

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Provided that if due to certain mechanical defects in the video apparatus or any other reasonable grounds, the proprietor is not in a position to give video exhibition in a particular month for the complete calendar month, he shall give at least a seven days' clear notice in writing of such intention to the Entertainment Tax Officer who after satisfying himself regarding the genuineness of the notice, may recommend the exemption of entertainment duty for that calendar month and the Commissioner on his recommendation may exempt such video from payment of lump sum duty for such month.

(5) The proprietor will furnish the Treasury receipt to Entertainment Tax Officer in token of the payment of tax before the start of the month in advance.

By order,
S. S. SIDHU,
Commissioner-cum-Secretary.